

CORRESPONDENCE,

&c. &c.

Warden's Letter to Civil Secretary, containing complaints against the District Treasurer.

Nelson, September 2, 1845.

Sir,—I have the honor to inform you, that the Municipal Council of the Gore District, at its August Session of this year, adopted the following resolution:—Ordered, “That the Treasurer do, and is hereby required forthwith to pay into the Gore Bank the balance of all monies now in his hands belonging to the District; and also, that he shall from this date continue to deposit all monies received by him, from time to time, as Treasurer, into that Bank; and, that hereafter, he shall pay no sums of money unless by check upon that Bank; and that the Warden be requested to inspect and examine, from time to time, that officer's books, and also the account kept by him at the Bank, to see that all monies by him are deposited in the Bank; and that he pay no debts on behalf of the District unless by check; and that full power be given to the Warden to report that officer to the Government, should he fail to pay into the Bank the balance in his hands forthwith, or not promptly and strictly comply with this or any other order of this Council.”

A copy of the above resolution was delivered to the Treasurer, Mr. Beasley, on the 18th day of August, by the District Clerk, and on the 26th day of August I received from the Treasurer an account of the balance in his hands, which I herewith transmit, marked A., from which it appears that the sum of £355 14s. 4³d. was in his possession: of which sum the items £75 16s. 0¹d. and £128 18s. 4¹d., making a total sum of £205 14s. 4³d. belong to the District. On the first day of September (yesterday) I examined the Treasurer's Account with the Gore Bank, and ascertained that he had paid into that Bank on the 15th ultimo, the sum of £42 4s. 4d., and that since that day he had made no further deposit in that Bank, thus retaining in his own hands the sum of £163 10s. 0³d., contrary to the above order of the Council.

I beg further to report, that on the 26th day of August, when

the Treasurer handed to me, in his office, the balance sheet marked A, I requested to look at his Account Book, in which he made the entries of sums paid to him by the Township Collectors. The Treasurer informed me, in answer, that this Account Book was at his private dwelling house; upon which I observed to him that he had no right to keep the District Account Books at his private house, and that the Municipal Act (4 & 5 Vic., ch. 10, sn. 32,) authorized any member of the District Council to examine the Treasurer's Books at all seasonable times; yet, on the 1st instant, when I again requested to see the Account Book in question, I received the same answer, viz: that the Book was at his own house.—Mr. Beasley's house is situated about one mile from the Town of Hamilton.

I was particularly anxious to examine the Treasurer's Accounts with the several Township Collectors, because in an Account marked B, rendered by that officer on the 18th day of May last, it appears that a balance of £2310 7s. 7d. was due to the District from the Taxes of 1844; and in the balance sheet marked A, it appears that of this balance the sum of £150 only had been received in three months. As the Treasurer did not think proper to produce the Account Book in question, I have no means of knowing whether he has actually received since the 18th day of May last no larger sum of the balance of £2310 7s. 7d. than £150; but as the Township Collectors must have had these Taxes in their possession for more than six months, there can be no doubt that he might have received the greater portion had he taken the proper steps to compel payment.

In making a report of these circumstances, I consider it my duty to give a brief outline of the action of the District Council, and of the former proceedings of the Treasurer, which have at length induced the Council to adopt a resolution so stringent as that above mentioned.

On the 10th day of May, 1842, in addressing the Council, I said as follows: "While on the subject of the District Accounts, it is my duty to state to you that I have received a communication from the Treasurer, in which that officer informs me, "that he has been called upon for payment by several persons holding "District Debentures, and that he has been threatened with prosecution by one of those individuals;"—it appears to me impossible to liquidate the District debt immediately, without imposing an unwarrantable Tax upon the inhabitants of the District. At

the same time the holders of these Debentures have a just right to expect that their claims shall be attended to, and I beg respectfully to suggest the propriety of passing a By-Law to appropriate the sum of £800 per annum for the liquidation of the principal and interest of the debt; this amount will provide for the *punctual* payment of the interest and give a sinking fund of £400 per annum for the payment of the principal, which sinking fund will annually increase in proportion as the amount of interest decreases. The increase to the funds of the District of £1500 or £1600, by having equalized the Tax upon *all* lands, (By-Law No. 3,) is sufficient to justify this appropriation, without making it necessary to have recourse to additional taxation—the debt would thus be liquidated in about thirteen years.”

On the 12th day of May, 1842, By-Law No. 8 was adopted, appropriating the sum of £800 currency from the Taxes levied on land by By-Law No. 3, to the regular payment of the interest on the public debt, and to the gradual liquidation of the said debt.

Except by paying the interest on the debt at distant and irregular periods, this By-Law has been totally disregarded by the Treasurer; and since its adoption no part of the original debt has been paid except the sum of £625, the greater portion of which was appropriated to that purpose by By-Law No. 22.

On the 9th day of November, 1842, the District Council adopted the following Resolution: Ordered, “That the Warden be directed to make such arrangements as he may deem necessary, to lay before the Council, at its next Session, the information required by the Governor General, on the subject of Roads and Bridges, under 7th, William IV., chap. 107, and that the Clerk render such assistance as may be required.”

On the 14th day of February, 1843, I reported to the Council as follows:—“I have found it impossible to obtain the information required by the Council, from the Commissioners empowered to expend certain monies under the provisions of two Statutes of the late Province of Upper Canada, being the 7th William IV., chap. 107, and 2nd Vict., chap. 5, 6.—my only course then was to make application to the Treasurer for a return of the monies paid by him under these Statutes, and I regret to inform you that from this officer I could obtain no information whatever, as he has made no entries of these monies in his books.”

On the 17th day of February, 1843, the District Council

adopted the following Resolution: Ordered, "That the Treasurer of the District be directed and he is hereby required to keep a regular Cash Book of his daily receipts and payments of all monies, applicable to District purposes only, distinguishing in separating columns, under distinct heads, on what account received, whether for Wild Land Tax, Rates and Assessments, Fines, Common Schools, Roads, &c., and for what services or what accounts, and to whom paid, and under what authority; so that the time and exact balance in hand may be readily ascertained at any day in the year, and that such Cash Book commence from the 1st day of March next, and that the first entries therein be the balances under the several heads of revenue on that day."

The Treasurer has not kept his accounts as required by this order.

On the 15th day of August, 1844, the District Council adopted the following Resolution: Ordered, "That the Warden and the Treasurer of the District be requested to negotiate jointly, and open a Bank account with one of the Banks in Hamilton, for raising monies for the prompt payment of the various contracts entered into by the District Council."

In accordance with this resolution I accompanied the Treasurer to the Gore Bank and negotiated a loan of £500 for three months, on the express understanding that the Treasurer should pay all monies received by him into the Gore Bank, and make his payment by check on that Bank. Up to the August Session of this year, the Treasurer had not paid any money into the Gore Bank, although he had drawn therefrom the sum of £590 6s. 3d.

On the 30th day of August I addressed a letter to the Treasurer, of which the following is a copy:

"Hamilton, August 30, 1844.

"Sir,—The Gore Bank having concluded to grant the accommodation required by the Municipal Council to a limited amount, it is, perhaps, proper to state in what manner I think the money should be drawn from the Bank.

"You have received a copy of the resolution of the Council, and of course you will confine yourself within the limits expressed in that resolution.

"In drawing the money from the Bank I have to request you to mention in the cheque the purpose for which the money is required, as well as the number of the Warden's warrant, (or

"cheque on the Treasurer,) authorizing the payment. I have directed the District Clerk to furnish you with a copy of the number of orders issued by me, and also of their respective amounts.

I am, &c.,

JOHN WETENHALL,

Warden.

"To H. Beasley, Esq., }
"Treasurer."

This letter was delivered to Mr. Beasley on the day of its date by the District Clerk, and yet on the following day he drew a cheque on the Gore Bank for the sum of £140, on account of Common Schools, although monies for this purpose had been provided by the Council by By-Law No. 50, and although the order of the Council directed this loan to be applied exclusively to the payment of "various contracts entered into by the District Council."

An examination of the cheques on the Gore Bank, which I herewith transmit, will at once show that in this instance the Treasurer has totally disregarded the order of the Council, as well as the directions contained in my letter of the 30th August, 1844.

On the 14th day of February, 1845, the District Council adopted the following resolution: Ordered, "That in pursuance of the report of the Committee on the Treasurer's Accounts, the Warden be requested to ask the favor of the assistance of the Chairman of the Quarter Sessions, and that they jointly, with John O. Hatt, Esq., be a Committee to investigate and examine the Treasurer's Accounts, and report on the same at the ensuing May Session of the Council."

Judge O'Reilly having consented to act, the Committee met on Saturday, the 16th day of February, and addressed a letter to the Treasurer, of which the following is a copy:

"Hamilton, February 16, 1845.

"Sir,—We have the honor to enclose you a copy of a resolution adopted by the Gore District Council, and as the matter alluded to therein is of consequence, we beg your early attention to it.

"We will thank you to produce or furnish to the Warden, if possible, on or before the 1st day of March next, a balance sheet

"of the District Accounts for the years 1842, 1843, & 1844; and
 "also beg you will intimate to the Warden when it will be con-
 "venient for you to enter upon the examination. It is desirable
 "an early day should be mentioned.

We have the honor to be, Sir,
 Your obedient servants,

MILES O'REILLY,
 JOHN WETENHALL,
 JOHN O. HATT.

"To H. Beasley, Esq., }
 "Treasurer."

This letter, with the resolution alluded to, enclosed therein, was handed to the Treasurer by the District Clerk. The Treasurer took no notice whatever of this letter, and on the 24th day of March, in company with Mr. Hatt, I called at the Treasurer's office. The Treasurer said he had not prepared the balance sheets required by the Committee—he read the letter and resolution in our presence and then promised to have the balance sheets ready on the 27th day of March.

The Committee met again on the 5th day of April, when Mr. Hatt produced an account from the Treasurer containing a statement of the expenditure and receipts for the past six months. On that day the Committee addressed a letter to the Treasurer, of which the following is a copy:

"Hamilton, April 5, 1845.

"Sir,—We beg to call your attention to our letter of the
 "16th February last, to which we are as yet without an answer.
 "By that letter you will perceive we required a balance sheet of
 "the District Accounts for the years 1842, 1843, & 1844. The
 "account you have furnished is merely a statement of expendi-
 "tures and receipts for the past six months. We have, therefore,
 "to request you will please meet us on Wednesday next, at 11
 "o'clock, A.M., at your office, when we hope you will be able to
 "to furnish us the balance sheets required.

We have the honor to be,

Your obedient servants,
 MILES O'REILLY,
 JOHN WETENHALL,
 JOHN O. HATT.

"To H. Beasley, Esq., }
 "Treasurer."

This letter was delivered to Mr. Beasley by the District Clerk on the day of its date—and Mr. O'Reilly and myself called on the Treasurer at the time specified, but that officer had not prepared the balance sheets required.

On the 6th ultimo, I addressed a letter to the Treasurer, of which the following is a copy:

"Hamilton, August 6, 1845.

"Sir,—Several suits having been entered against the District Council, I beg to request you to furnish me with a statement of the Accounts of the District up to the present date, in order that the Council may know what amount it is necessary to provide.

I have the honour to be, Sir,
Your obedient Servant,

JOHN WETENHALL,
Warden.

"To H. Beasley, Esq., }
"Treasurer."

"P. S.—I shall be obliged to you for this account on or before Monday next."

The Treasurer took no notice whatever of this letter, and when afterwards requested by a Committee of the Council to produce this account, neglected to do so, as will appear more fully in the report of the Committee, a copy of which I herewith transmit, marked D.

I beg, also, to transmit a copy of the first report of the same Committee, marked C.

In conclusion, I have the honor to request that this communication may be laid before His Excellency the Governor General.

I have the honor to be, Sir,
Your obedient Servant,

JOHN WETENHALL,
Warden, G. D.

To Hon. D. Daly, M. P. P., }
Civil Secretary,
&c. &c.

(A)
District of Gore in Account with Henry Beasley, Treasurer.

CR.

DR.		CR.	
1845.		1845.	
June 10		May, 18	
	£ s. d.		£ s. d.
To sundries paid,....	13 3 34	By Balance per Account rendered,.....	688 9 2
To paid Constable's orders,.....	31 19 4		
To paid Lunatics,.....	16 11 6		
To paid Coroners and professional services,.....	13 9 0		
To paid Roads and Bridges,.....	236 15 4		
To paid School Commissioners,.....	18 0 0		
To paid Printing and Postages,.....	26 2 1		
To paid Wild Land Tax,.....	28 19 23		
To paid Salaries,.....	50 15 0		
To Balance,.....	252 4 43		£ 688 9 2
	£ 688 9 2		
Aug. 18		Aug. 18	
To my order for Rent and Fuel up to March 18, 1845,.....	25 0 0	By Balance per account rendered,.....	252 4 43
Treasurer's 4 per cent on £150,.....	6 0 0	Amount received,.....	150 0 0
Amount advanced the Sheriff, in July last, to carry prisoners to Kingston,.....	15 10 0		
Balance,.....	355 14 43		£ 402 4 43
	£ 402 4 43		
		Aug. 18	
		By Balance per account,.....	355 14 43
		By Balance on hand for special assessments, viz:—School Mourey,.... £76 16 04	
		Lunatic Asylum,.... 150 0 0	
		Roads and Bridges, 128 18 41	
			£ 355 14 43

(B)

Balances remaining due up to the 18th May, 1845, from the Assessment of 1844, exclusive of School Money.

TOWNSHIPS.	AM'T. PAID.			BAL'CES DUE.		
	£	s.	d.	£	s.	d.
Glanford,.....	63	11	0	148	15	4½
Nassagaweya,.....	97	8	6	88	12	5
West Flamboro',.....	229	5	2½	91	1	10½
Binbrook,.....	116	18	1	11	15	4
Dumfries,.....	417	0	0	399	4	0
Puslinch,.....	87	10	0	239	11	7
Beverley,.....	278	14	11	93	0	2
Brantford,.....	383	15	8½	365	8	5
Trafalgar,.....	467	9	2	145	11	1½
Esquesing,.....	389	14	10	42	6	5
Barton and Hamilton,.....	108	18	11	418	18	1
Ancaster,.....	185	0	0	196	4	2
Onondaga,.....	0	0	0	69	18	7½
	£ 2825	6	4	2310	7	7

(C)

First Report on the Treasurer's Accounts.

The Committee appointed to examine into the office and manner of keeping the Books of the Treasurer of this District, beg leave to make their first Report :

Having examined the Books kept by that officer, your Committee are of opinion that it is quite impossible the finances of the District can be satisfactorily conducted under the present system of keeping the Books.

Your Committee find that the monies of the District received by that officer, are not deposited in any of the chartered Banks, which, in the opinion of your Committee, all public officers receiving public monies should be compelled to do; indeed, in other Districts, your Committee are aware that the Treasurers adopt this mode of keeping the public monies, for their own security and of their own accord; and in some of those Districts they are now deriving a great increase in their revenues from the interest allowed them on such deposits.

Your Committee have not had time to ascertain the present liabilities of the District; indeed, from the imperfect manner in which the Treasurer's office, as well as the late Clerk of the Peace's office, have been kept, your Committee fear they will not be able to ascertain the correct balance now due by the District; should it, however, be the wish of the Council, your Committee will

pursue their inquiries and endeavor to give such statement a more full and satisfactory report at the next meeting of the Council.

Your Committee regret to find that the advantageous arrangement effected by the Warden with the Gore Bank in opening an account with that Bank, has been broken through by the Treasurer having violated the pledge given to the Bank, viz:—that all monies received by him belonging to the District, should be deposited in the Bank; since that arrangement was entered into, some thousand pounds or more have been received by that officer, and not one pound has been deposited in the Bank; and the Bank has advanced upon the orders of the Warden and Treasurer upwards of six hundred pounds, for which they are now urging payment, and the District is compelled to pay interest for. Your Committee would therefore recommend the Council at once to order the Treasurer to pay over whatever balance may be in his hands to the Bank, and continue, in the meantime, to make deposits of all the monies received by him in that Bank.

Your Committee would also call the attention of the Council to the letter of Mr. Blakeney, requesting the payment of Debentures which he holds against the District, amounting to one thousand four hundred and seventy-three pounds, fourteen shillings and nine pence, and now over due—the interest upon which, your Committee regret to say, has been allowed to run in arrear now nearly eighteen months, although payable half yearly. Your Committee cannot but express their surprise to find that the Treasurer does not pay greater regard to the law directing in what order the liabilities or debts of the District should be paid. They find, upon reference to that officer's accounts, that there are orders and debts of the second and third classes unpaid, and due over twelve months, although they have been demanded, and at the same time he has paid debts of the fifth class, due only some few months since. Your Committee respectfully recommend and most earnestly impress upon the Council the necessity of immediately passing a resolution or By-Law directing the Treasurer at once to open a new set of Books, to be kept by double entry, and also compelling the Treasurer to deposit all monies, received by him belonging to the District, into such of the chartered Banks as the Warden and your Committee, together with the Treasurer, find would be most advantageous to the interest of the District.

Your Committee cannot allow this opportunity to pass without calling the attention of the Council to the neglect of the

Treasurer in not furnishing the balance sheets required by the Committee appointed by the Council at its last Session, and which has prevented the Committee from proceeding with their duties, and to the serious prejudice of the public interests.

Committee Room, }

May 14, 1845. }

(D.)

JOHN O. HATT,

Chairman.

Second Report on the Treasurer's Accounts.

The Committee appointed to examine into the Office and manner of keeping the Books of the Treasurer of this District, beg leave to make their second Report. Having devoted much attention to the several matters referred to your Committee, after a careful examination of the Accounts of that Officer, with a view of arriving at the present liabilities of the District, find from the best information they can obtain, there are yet outstanding Orders, issued by the Chairman of the Quarter Sessions for administration of Justice, amounting to the sum of One Thousand Pounds and upwards ; by the Warden, under directions of the Council, Orders amounting to Eight Hundred and Fifty-Seven Pounds, Sixteen Shillings and Five Pence. There is also the debt due the Gore Bank, amounting to the sum of Six Hundred and Twenty-Three Pounds, Fourteen Shillings and Two Pence ; this debt your Committee regret to find still unliquidated by the Treasurer ; indeed, your Committee find that that Officer has not applied this money as the Order under which it was raised, directs ; when the accounts were opened at the Bank, which was in August last, the credit was given for three months, on the express condition that the Treasurer would deposit all monies received by him as Treasurer, into the Bank ; that Officer has violated this pledge, and to this day has not deposited any money whatever in that Bank ; the Warden is consequently placed in a most unpleasant and embarrassing position, to which your Committee beg to direct the serious attention of the Council.

Your Committee have inquired into some of the cases in which suits have been commenced against the District, and they find on the 18th of March last, that the Treasurer, by his accounts then rendered, had a balance of cash in hand, amounting to the sum of Nine Hundred and Seventy-Five Pounds, Ten Shillings and Nine Pence ; this sum was quite sufficient to have met these claims, and should have been promptly paid. It is the opinion of your Committee, that that Officer is highly culpable for allowing

these claims to have stood so long in arrear, as, had he adhered to the payment of the claims against the District, in the order in which the law directs he should pay them, the District would have been spared the disgrace of being sued ; it is the opinion of your Committee that the Treasurer should be called upon by the Council, and ordered to pay the expenses incurred by these suits, as well as the interest due the Gore Bank on the advances made to the District ; had that Officer complied with the advantageous arrangement made by the Warden with the Bank, under the order of Council of the 15th of August last, this interest would not have accrued against the District.

Your Committee were also surprised to hear the Treasurer state that the report of your Committee made at its last Session, in some respects was untrue ; they have made a searching inquiry into the matter, and they are happy to say that they have convinced that Officer what they had stated in their Report was true, and that he now acknowledges he was labouring under a mistake. Your Committee have also examined to see if the order of this Council, passed on the 16th of May last, directing the Treasurer to open a new set of Books, as directed in that order, and requiring him to deposit all monies he might receive, in such of the Chartered Banks as your Committee, together with the Warden, should direct. They find this order, together with the Report of your Committee on this subject, adopted at its last Session, was transmitted to the Treasurer and the Warden, together with the Chairman of this Committee, had directed that Officer to pay over the balance of cash then in his hands, together with all other monies he might receive, into the Gore Bank ; on calling upon the Cashier of that Bank, he informed your Committee that no monies have been deposited in the Gore Bank by that Officer, nor had he paid any portion of the advances made to the District, and due since the month of November last. This order, therefore, remains a dead letter, and it is for the Council to take such action upon it as they may think proper ; that Officer could assign no reason, nor offer any excuse, for not complying with this order ; but expressed a willingness, and promised in future to promptly obey all orders of the Council, that he would forthwith pay into the Gore Bank the balance now in his hands (which he states is) £ * and continue to pay all monies he may hereafter receive into that Bank. Your Committee would therefore recommend that an order should be made, requiring the

Treasurer to pay forthwith into the Bank the amount in his hands, and continue to deposit all monies he may from time to time receive, as Treasurer, in that Bank, and that from this time forth no monies be paid by that officer, unless by check upon that Bank. And that the Warden be requested to examine into that officer's accounts from time to time, as he may think proper, and see that that officer does comply with such order; and should he find the same not promptly and strictly complied with, he do forthwith report that officer to the Government.

Your Committee also beg leave to inform the Council that they have procured a new set of Books, which they have had opened by a professed Accountant, and under a proper system, and which, if properly kept, they feel convinced will place the finances of the District upon a sound, satisfactory, and healthy footing.

Your Committee have also procured the services of a gentleman, an able and experienced Accountant, to examine into the state of the Treasurer's office; and they hope by the next meeting of the Council, to close their labours, by giving a full, and they trust satisfactory, Report of the state of the finances and affairs of the District, upon the result of that gentleman's labours. Your Committee beg leave to recommend that new Debentures should be issued, redeemable in five or ten years, bearing interest half-yearly, and payable at the Gore Bank, to the amount required to retire those now outstanding, as well as the liquidation of the present pressing claims against the District.

Your Committee regret they are compelled to leave a blank in their Report, intended to show the balance of monies now in the Treasurer's hands, in consequence of that officer not having complied with the request of the Warden, made by letter bearing date the 6th day of August instant, directing that officer to furnish the Council with a copy of his account up to that date, or with the request of your Committee, also made to furnish the same.

Your Committee also beg leave to report, that they have heard great complaints against the Treasurer that he does not keep his office open during the usual hours of business.

JOHN O. HATT, *Chairman.*

SAMUEL CLARKE.

HIRAM SMITH.

ROBERT HOLT.

JOHN MILLER,

Committee Room, }

Aug. 14, 1845. }

Copy of the Warden's Letter to the Provincial Secretary.

Nelson, December 5, 1845.

Sir,—I have the honour to enclose herewith four letters received by me within the last few days, on the subject of the unpleasant difficulties experienced with Mr. Beasely, Treasurer of this District. These complaints are becoming so frequent, that I am compelled, most reluctantly, to draw your attention to the subject of my letter of the 2nd September last; and to request that the complaints contained in that letter may be investigated by the Executive Government at its earliest convenience.

The District Council has done every thing in its power to place the credit of the District on a better footing, and to ensure the prompt payment of all orders on the Treasury. At the meeting in August last, By-Law 129 was enacted, by authority of which I have been enabled to raise the sum specified in that By-Law, as sufficient to liquidate the old debt, together with all outstanding orders on the Treasury, of a date prior to the 18th day of March last; thus enabling the Treasurer to apply the large balance of the Assessment of 1844 (amounting to the sum of £2,310 7s. 7d., of which sum he acknowledges having received a large amount) to the payment of the current expenses since the 18th day of March. This, however, the Treasurer is not disposed to do, as he considers that the Assessments of 1845 must be collected before any order of that year can be paid; thus the endeavour of the Council to act promptly in payment of the necessary District expenses is frustrated by the opposition of the Treasurer; and so long as that officer can act in opposition to the orders of the District Council (which body has to bear the opprobrium of increasing the taxes, when necessary), so long will the credit of the District continue as at present.—I have the honour to be, Sir, your obedient servant,

JOHN WETENHALL,

Hon. D. DALY, M.P.P., *Civil Sec.*

Warden.

Copy of Letters forwarded to Civil Secretary, with Letter of 5th December, 1845.

Hamilton, Nov. 20, 1845.

To the Warden of the District of Gore:

Sir,—I beg most respectfully to represent to you, for the information of the Council, that I have for the last four years had

the contract for supplying the Gaol of this District with Bread ; that during that time I have experienced the greatest inconvenience from not being able to get my money from the Treasurer of this District, on the orders of the Chairman of the Quarter Sessions, granted from time to time, which amounted generally to the sum of eighty or ninety pounds per annum ; that during the said four years I have not received money from the Treasurer himself more than four or five times, although I have held during that time sixteen or seventeen orders ; I never, in any instance, received any money without being obliged to call eight or ten times for it. I have, in most cases, when I got orders for my quarter's account, after calling frequently upon the Treasurer for the money of the same and could not get it, have been obliged to submit to a heavy discount to get the money, or even goods, for the amount : this comes extremely hard upon me, as I take the contract at a very low rate.

I have now an order for £12 18s. 11½d. given last July, which I have frequently presented to the Treasurer for payment, and indeed this day presented it, and was told by him that he had no money in his hands and could not pay it, nor could he say when he would pay it. I have been induced to trouble you, Sir, with this matter, as I feel seriously the want of money to carry on my little business ; and I do think it singular, in a fine District like this, that poor men like myself cannot get payment for supplying its prisoners with bread. Trusting you will take my case into your serious consideration, I have the honour to be, Sir, your obedient servant,

JOHN O'GRADY.

Hamilton, Nov. 21, 1845.

To the Warden of the District of Gore :

Sir,—Having been informed that the Treasurer of this District had lately been receiving large sums of money for the District, I have frequently called upon and presented to him for payment orders of the Chairman of the Quarter Sessions, which I hold for the payment of the sum of £40 and upwards, given during and since April last, for my services as Gaoler, and for goods furnished to the Gaol, yet I can get no money : this is extremely hard upon me. I have been informed that your honourable Council have provided means for the payment of all last year's orders, and that the Treasurer should be in funds to pay this year's orders.

I have been Gaoler for the last year, and I have not been able to get any money from the Treasurer, except once, during that time, and even then did not get it until I called for it ten or eleven times. I have therefore addressed you (hoping you will pardon the liberty), trusting some means will be adopted by which the credit of the District will be saved, and parties be enabled to get their money for services rendered to the District.—I have the honour to be, Sir, your most obedient servant,

WM. DICKSON.

District Office, Hamilton, Nov. 28, 1845.

Dear Sir,—I beg leave to state that the Treasurer refused payment of your order of the 15th inst., for 14s. 5d., my postage account for the quarter ending the 5th ult., upon the plea that he could pay no orders for 1845, until the Assessments for that year were collected, and this was class 5.—Your obedient servant,
JOHN WETENHALL, Esq., }
Warden Gore District. }

H. W. JACKSON,

District Clerk.

Hamilton, November 29, 1845.

DEAR SIR,—I am sorry to trouble you, but necessity compels me at present. You are, I believe, aware that I have received no pay from the District Treasury since February. I discounted my order for May in the Gore Bank, but as the Treasurer has not retired it, I can get no accommodation now. I waited on the Treasurer on Thursday, this week. He told me he could not pay my August orders. Of course I said nothing to him about the November one.

Now, Sir, if you can give me any direction how to proceed, in order to obtain supplies, it will be a favour; for, as it is with me at present, I shall have considerable difficulty in subsisting much longer, placing winter clothing and house rent altogether out of the calculation. I suppose I must officially be laid on the shelf, for the roads are getting slippery, and I have not even funds to refit my horse for travel, and only a few stones of hay in store. I hope the controllers of the Gore District Treasury will soon learn the practical application of the maxim, "The labourer is worthy of his hire."

To J. WETENHALL, Esq.,

Warden.

Yours' &c.,

P. THORNTON.

Copy of a Letter from Hon. D. Daly in reply to the Warden's second complaint against the Treasurer.

Secretary's Office, Montreal, Dec. 11, 1845.

SIR,—I have the honour, by command of the Administrator of the Government, to acknowledge the receipt of your letter of the 5th inst., again bringing under notice the complaints of the Gore District Council against the Treasurer, and I have to acquaint you in reply, that on the receipt of your former letter, Mr. Beasley was, as usual, written to, desiring him to transmit his observations thereon, but he has not yet done so.

Mr. Beasley has again been written to, directing his immediate answer to this and the former complaints and the subject will receive His Excellency's early consideration, with or without Mr. Beasley's answer. I have the honour to be, Sir,
JOHN WETENHALL, Esq.,
Warden of the Gore District, Hamilton.

Your most obedient servant,

D. DALY, Secretary.

*Copy of a Letter from the Hon. D. Daly, Provincial Secretary, to
John Wetenhall, Esq., Warden of the Gore District.*

{ Secretary's Office, Montreal,
March 2, 1846.

Sir,—I have the honor, by command of the Administrator of the Government, to acquaint you that His Excellency in Council has had under consideration the complaint* of the Warden and Municipal Council of the Gore District against Henry Beasley, Esq., the Treasurer of that District, respecting his accounts and his refusal to obey a certain By-Law of the Council.

His Excellency in Council does not feel it to be within His Province to decide the question raised, as to the legality of the By-Law, or the duty of the Treasurer to obey.

His Excellency considers that recourse may be had to the proper Tribunals to decide the point.

His Excellency is advised, that in many instances a Writ of Mandamus issues from the Court of Queen's Bench to compel the performance of certain acts, and the discussion of the legal right or duty then arises.

In His Excellency's opinion, therefore, this, or some other course should be resorted to by those interested, and if, after judicial decision against him, the Treasurer refuses obedience, His Excellency will then consider what steps it may be proper for him to adopt.

I have the honour to be,

Sir,

Your most obedient Servant,

D. DALY, *Secretary.*

John Wetenhall, Esq.,
Warden of the Gore District,
Hamilton, C. W.

* See complaint referred to, pages 9 to 23, in printed Journals of November Session, 1845, and pages 37 to 41, in printed Journals of February Session, 1846.

Copy of a Letter from John Wetenhall, Esq., Warden, Gore District, to the Hon. D. Daly, Provincial Secretary.

Hamilton, March 10, 1846.

Sir,—I have the honor to acknowledge the receipt of your letter of the 2nd inst. In my communication of the 2nd Sept., 1845, I complained that the Treasurer, Henry Beasley, Esq., had neglected to obey an order* of the District Council of the previous August Session; to which part only of my complaint (together with the following, marked No. 2,) I conclude that your letter refers; no By-Law on the subject has been adopted by the District Council.

I shewed also, in that communication—1st, That Mr. Beasley had avoided all reference, by me, to his Account Books, by keeping these books at his private house, contrary to the 22nd clause of 4 & 5 Vic. ch. 10.

2nd. That Mr. Beasley had not applied the sum of £800 to the payment of the principal of the debt, as ordered to do annually by By-Law No. 8.

3rd. That Mr. B. had refused or neglected to give an account of the expenditure of monies received by him under authority of two Acts of Parliament, viz: 7 Will. 4th ch. 7, & 2 Vic. ch. 56; when required to do so in consequence of an application made to the District Council by the Government Commissioners, David Thorburn, Esq., and Mr. Hall; he, Mr. Beasley, stating that he had made no entries of these monies in his books.

4th. That Mr. B. had misapplied a great portion of the sum of £500, which had been borrowed by the District Council—and this in direct opposition to the order of the Council.

5th. That Mr. B. had refused or neglected to furnish the Chairman of the Quarter Sessions, Mr. Hatt and myself,† with a balance sheet for the years 1842, 1843 & 1844, although Mr. Beasley had repeatedly promised to do so.

6th. That Mr. Beasley, after the Council had had several actions of debt brought against it, had refused or neglected to

* "That the Treasurer do, and is hereby required forthwith to pay into the Gore Bank the balance of all monies now in his hands belonging to the District; and also, that he shall from this date continue to deposit all monies received by him, from time to time, as Treasurer, into that Bank; and that hereafter he shall pay no sums of money unless by check upon that Bank."

† On the 14th day of February, 1845, the District Council adopted the following resolution: Ordered, "That in pursuance of the report of the Committee on the Treasurer's accounts, the Warden be requested to ask the favor of the assistance of Chairman of the Quarter Sessions, and that they jointly, with John O. Hatt Esq., be a Committee to investigate and examine the Treasurer's accounts, and report on the same at the ensuing May Session of the Council."

furnish me with a statement of the liabilities of the District, when requested, and that he had refused or neglected to furnish the same statement when directed to do so by a Committee of the District Council.

The complaint marked No. 3, does not concern the District Council, as the Treasurer is not accountable to it for the expenditure of the monies referred to; the District Council directed me to inquire into that expenditure only on the requisition of the Government Commissioners.

I cannot understand how the District business can be transacted in such a manner as will prove of advantage to its inhabitants or creditable to the Council, if that body is obliged to have recourse to a tedious and expensive process of law to compel the Treasurer to exhibit his Account Books; or to prevent his misapplying monies borrowed for a special purpose; or to compel him to keep his accounts in a clear and business like manner; or to produce a balance sheet when required; or to compel him to give a statement of the liabilities of the District; or to perform any other act of his office.

I have not taken legal advice as to the suggested remedy by Mandamus, but believe such a course is open to the Council. I must, however, be allowed to remark, that to be compelled to adopt such a remedy upon every occasion on which the Treasurer is required by the Council to perform the ordinary duties of his office, will not only tend to create serious difficulties in the business of the District, but would bring the Council into certain contempt; and as the Government possesses the power of compelling that officer to pay proper attention to the reasonable and just requirements of the Council, I cannot but regard the decision of His Excellency in this case, as in effect depriving the people, through their Councillors, of that proper control which they ought to possess over their own funds.

With this view of the case I beg respectfully to request you will solicit His Excellency the Administrator of the Government, to relieve me from the responsibility of presiding over the District Council.

I have the honor to be, Sir,

Your obedient servant,

JOHN WETENHALL,

Warden, Gore District.

Hon. D. Daly, M. P. P.,
Provincial Secretary.

*Copy of a Letter from the Hon. D. Daly, Provincial Secretary, to
John Wetenhall, Esq., Warden Gore District.*

} Secretary's Office, Montreal,
March 21, 1846.

Sir,—I have the honour, by command of the Administrator of the Government, to acknowledge the receipt of your letter of 10th inst., complaining of the decision of His Excellency in Council, in the complaint of the Municipal Council of the Gore District against the District Treasurer, and tendering the resignation of your office of Warden in consequence of that decision.

In reply, I am desired to state, that in considering the complaint referred to, His Excellency in Council was of opinion that it called on him to decide on a point of law, as to which there appeared to be a difference of opinion between the Treasurer and the District Council, and which, therefore, His Excellency was advised, could only be properly decided in a Court of Law.

Your present letter, however, lays down certain specific grounds of complaint against the Treasurer; and His Excellency has therefore directed that officer to be furnished with a copy of that part of your letter, and called upon for his observations thereon; until receipt of which you will perceive that His Excellency could not come to any satisfactory conclusion as to the steps which he is called on to take.

His Excellency trusts therefore that under these circumstances, and until he has had an opportunity of coming to a conclusion on the matter, upon the receipt of Mr. Beasely's answers to the specific statements in your present letter, you will not think it expedient to persevere in tendering your resignation of your office of Warden.

I have the honour to be,

Sir,

Your most obedient servant,

D. DALY, *Secretary.*

John Wetenhall, Esq.,
Warden Gore District,

The Third Report of Committee on Treasurer's Accounts, presented during the May Session, 1846, and adopted.

The Committee on Treasurer's Accounts beg leave to make their third Report. Your Committee had hoped that the stringent resolution, which this Council felt called upon to adopt, relative to Mr. Beasley's neglect of duty as Treasurer, in not complying with their reasonable requests, would have brought about that change, which, in the opinion of your Committee, is absolutely necessary to place the finances of the District upon a proper footing, at the same time secure to the public that check in the receipts and expenditure of monies passing through that officer's hands, which is essential and necessary for its well being. Your Committee regret to find that although eight months have elapsed since the Warden, in conformity with the resolution of this Council, had found it necessary to bring under the notice of the Government the Treasurer's delinquencies, no decision had yet been come to, by which the embarrassing difficulties under which the District is labouring might be removed. They beg to call the earnest attention of the Council to the correspondence had between the Hon. Mr. Secretary Daly and the Warden in reference thereto. Your Committee feel the Council will concur, as they do, fully in the views of the Warden as contained in his letter of the 10th of March, in reply to that of Mr. Daly of the 2nd of same month.

Your Committee beg leave to report that they find on reference to the Treasurer's Office, that the orders passed by the Council on the 16th of May and 15th of August (copies of which were duly transmitted to Mr. Beasley) remain unnoticed and unattended to; up to the 18th of March last, the cash book furnished to that officer, by direction of the Council, remained untouched, and not a single entry made therein, although he was directed to balance his books on the 18th of August, and commence his entries therein from that date. Your Committee are convinced without such cash book it will be impossible for the Treasurer to conduct the finances of the District with any degree of correctness or satisfaction. They also find that although, as appears from the Treasurer's Accounts furnished, he has received since the 18th of August last, the sum of £6999 8s. 1½d. belonging to the District, exclusive of the debenture fund, and also the sum of £396 19s. 10d. (balance then in his hands), he has only depo-

sited and paid into the Gore Bank the sum of £4053 16s. 8d. Your Committee also call the attention of the Council to the unsatisfactory manner in which the Treasurer's Accounts are rendered, which are not in conformity with the Statute. The 32nd Section of the Municipal Act requires that officer to enter, in books to be kept for that purpose, true accounts of all monies received and paid by him for the District, and also that he do, four times in each year, within one month after each quarterly meeting, submit an account of the same in detail, together with an abstract of such account, for the past year, showing the receipts and expenditure for such years. This abstract since the Council has been established (now over four years) has never been given; the accounts purporting to be detailed accounts so furnished are not correct or in accordance with the Act; they do not shew the several dates correctly on which the various payments therein mentioned are made, or the several dates on which the amounts therein credited are received; no credits are given for any fines received, since the year 1844; and by the Auditors report it appears he has received since that period the sum of £143 18s. 11d.

In consequence of the abstracts above referred to never having been given, the Warden has been unable to comply with the 49th section of the Municipal Act, which requires him to transmit to the Governor of the Province, at the end of each year, a statement of the Accounts of the District, exhibiting an abstract of the receipts and expenditure during the preceding year. Your Committee also find the accounts for the wild land rates in a most unsatisfactory state; although the Surveyor-General has regularly in each year made his returns to the Treasurer of the lands described for such year, and liable to be assessed, yet no entries have been made thereof in his books kept for that purpose since the year 1836. In many instances lands are in arrear and taxes due thereon for thirteen years; yet no steps have been taken by the Treasurer to collect such rates as by law he is directed. Thus the inhabitants of the different Townships, particularly of the back Townships, have been deprived of a large sum of money which ought to have been collected and made available for the improvement of the roads and bridges so much required. The large amount of taxes now in arrear and unpaid, being £2586 2s. 5d. (as per Auditor's Statement), exclusive of wild land taxes, calls for the immediate action of the Council; by the Auditor's report it appears that there are no less than thirty

collectors, appointed since the year 1842, now in default. In the opinion of your Committee, the Treasurer has been guilty of gross neglect of duty in allowing these rates to run in arrears as they have done; by the 38th section of 1st Victoria, chap. 21, he is directed and required to prepare and place before the Quarter Sessions, to be holden next after the 1st day of January in each year, a list of all collectors of rates in arrear and who shall not have paid over such rates to him for the year in which they shall have been appointed; a remedy is thereby provided, by which rates may be readily and promptly collected, and although thirty collectors are so in default, and some of them for years, in no instance can your Committee find has that officer made a single report to the Magistrates, in Sessions, of any such collectors having been in arrears. Had that officer used ordinary diligence, your Committee are of opinion that the greater portion, if not the whole, of these rates might have been collected, and been now available to the District; but in consequence of such delay no doubt a large sum will be lost to the District.

Your Committee regret they are unable to close their labors with this report, from the opposition which they have encountered from the Treasurer, and his inability to afford your Committee that information which he should have had in his possession, had he conducted his office, as in the opinion of your Committee, he ought to have done. The abstracts for the years previous to 1842, which have been furnished him by the Clerks of the Peace, and which should have been carefully filed as records in his office, are not forthcoming, and the absentee lists which have been given in for some years by the collectors, [with the exception of the last year or two] are not to be found, without which it will be impossible to arrive at any correct balance of cash, which should be in his hands—the refusal also of the Treasurer to place in the hands of your Committee the books of the District, which they desired to have investigated by the accountant they had engaged, and the delay caused by your Committee being obliged to refer to the Government for copies of documents which they required, also militated against the earlier investigation of the accounts.

Your Committee, in conclusion, beg to call the attention of the Council to the Auditor's report on the Treasurer's Accounts for the past quarter, ending the 18th of March. By this report it appears the large balance of £3137 8s. 6d., remained in his hands on that date, in favor of the District, which balance, that

officer informed your Committee, stood at his credit in the Gore and Commercial Banks; on reference, however to these Banks, it appears that he is deficient in the sum of £1730 10s. 9d., [less his per centage] there being on that date at his credit in the Gore Bank the sum of £622 8s. 4d., and in the Commercial Bank the sum of £784 9s. 5d.

All which is respectfully submitted.

JOHN O. HATT, *Chairman.*
ROBERT HOLT,
JOHN MILLER,
JOHN PATTERSON.

Committee Room, }
May 13, 1846. }

The Auditor's Report on Treasurer's Accounts.

{ Auditor's Office, Hamilton,
May 11, 1846.

John Wetenhall, Esq., Warden, G. D.

Sir,—We beg to enclose the various statements connected with the District Accounts for the Quarter ending the 18th March last, in the shape they have been handed to us by the Treasurer.

We have examined the vouchers for the expenditure, say £2,908 11s. 0½d, and find it correct; but the remainder of the Accounts we are under the necessity, in the mean time, of taking the Treasurer's own statement for; as time has not been allowed us to go through the searching examination, which we feel it will require, to enable us to report conscientiously that his Accounts are correct.

In addition to the Account of the General Funds and Fines as prepared by the Treasurer, we submit a sketch of the Quarter's operations, made out from the vouchers and his credits; this shows a balance of £3137 8s. 6d. in favor of the District, in general account, but as no balances have been heretofore prepared of the special Assessments, Wild Land Tax, or Fines; we are unable to say what portion of this balance is available.

It will be seen, that in accordance with section 33, of Act

credits; this shows a balance of £3,137 8s. 6d. in favour of the District in general account; but as no balances have been heretofore prepared of the special assessments, wild land tax, or fines, we are unable to say what portion of this balance is available.

It will be seen that in accordance with Section 33 of Act 4 and 5 Victoria, cap. 10, we are obliged to refuse the Treasurer his commission on the receipts of the quarter; and furthermore, we cannot refrain from the expression of our opinion that the system in use by the Treasurer in keeping the books of his office, is equally erroneous and dangerous, both to himself and the District, and also contrary to the provisions of the Statute and your By-Laws.

He has, however, we are happy to say, commenced from the 18th March last to enter all transactions in a Dr. and Cr. cash book; and so soon as we are enabled to go through his accounts, and arrive at the true position of the District accounts and balances, we anticipate no difficulty in inducing him to arrange the whole of his books in a more correct and business-like shape.

In this hope we have received the accounts of the past quarter in the same form as he appears to have been accustomed to present them, though very far from satisfactory to us.

In reporting upon these accounts, and such other of the financial affairs of the District as have come under our notice, we beg to make a few remarks.

Mr. Beasley appears to have interpreted By-Law No. III. wrong, and he has only paid the Assessors for 1845 three per cent. upon the District Tax. We have passed the receipts as *on account*, and suggest the issue of an explicit order to the Treasurer to pay the balances, if we are correct in supposing that the Council meant to allow the Assessors three per cent on all the rates levied in each Township.

We submit a statement of certain unsettled Collectors' Accounts, viz: 16 for 1842, 1843, and 1844, amounting to £1,097 13s. 5d., and 14 for 1845, amounting to £1,489 9s. 3d., and are not sure but that some prior to 1842 remain unsettled.

This default is of great injury to this District in various

ways, and, we are of opinion, requires immediate remedy. The course laid down in the Statute Book is both clear and speedy.

In the few absentee returns which have come under our notice this quarter, we find that, for want of some proper attention, great loss annually accrues. Surely some means should be adopted to enforce the collection of the taxes of certain parties who now escape merely from the fact of their residing without the limits of the Township in which they hold property. In the list for Hamilton we observe gentlemen of well-known character and means who reside elsewhere: and here we also beg to renew a remark of your former Auditors, that, in many cases, such losses would fall upon the Collector, if the true fulfilment of his duty was enforced.

We beg to draw the attention of the Council to the neglect of the Township Clerks, whose accounts should be regularly audited by us, under the authority of the Municipal Act, but none have been laid before us.

By-Law No. III. has remained a dead letter with the Assessors and Collectors, no accounts or claims having been presented for our audit.

We beg to suggest the necessity of requiring the Township Collectors, when making their returns of absentees, to add up and specify the amount of each column of the Roll separately.

We miss in the Treasurer's Accounts a statement of the outstanding Debentures of the District.

We find that the orders on the Treasurer, dated subsequently to the 18th March, 1845, outstanding on the 18th March last, amount to £733 10s. 11 $\frac{1}{2}$ d.; and to meet these we are pleased to find ample funds in his hands.

Until we are able to go through the Treasurer's books, and ascertain how the various accounts truly stand, we refrain from preparing an annual abstract of the financial affairs of the District. A compilation from the four quarterly returns would be valueless, as great confusion has taken place. A large amount of debt due by the District, prior to 18th March, 1845, has been paid, in error, out of the general funds of the year, and various payments of interest on the debt have been charged to the Debenture Account

of money raised under By-Law No. 129, to liquidate the debts of the District existing on the 18th March, 1845.

Should the Council require any further information or assistance from us during the Session, we shall be happy to give our attendance.

We have the honour to remain, Sir,

Your most obedient servants,

HUGH C. BAKER, } *District*
JAS. S. WETENHALL, } *Auditors.*

Published by order of the Gore District Municipal Council.

HENRY WILLIAM JACKSON,
District Clerk.

District Office, Hamilton, G. D., }
May, 1846. }